

## Message Text

LIMITED OFFICIAL USE

PAGE 01 NEW DE 05308 210909Z

17

ACTION EB-07

INFO OCT-01 NEA-09 ISO-00 CAB-02 CIAE-00 COME-00 DODE-00

DOTe-00 INR-07 NSAE-00 FAA-00 L-02 SS-15 NSC-05

TRSE-00 /048 W

----- 101933

R 210825Z APR 75

FM AMEMBASSY NEW DELHI

TO SECSTATE WASHDC 8235

LIMITED OFFICIAL USE NEW DELHI 5308

E.O. 11652: N/A

TAGS: EFIN, EAIR, IN

SUBJ: DOUBLE TAXATION AGREEMENT: PAN AMERICAN TAX  
PROBLEMS

1. INDIAN YESTERDAY SIGNED A DOUBLE TAXATION AGREEMENT  
WITH ITALY LIMITED IN INCOME OF AIR INDIA AND ALITALIA.  
THE AGREEMENT MAY HAVE BEEN RETROACTIVE.

2. AS WASHINGTON AGENCIES ARE AWARE, PAN AMERICAN HAS HAD  
LONG STANDING TAX PROBLEMS WITH GOI AND SUCH AN USG-DOI  
AGREEMENT MIGHT ELIMINATE THESE EXTREMELY ANNOYING PROBLEMS.  
WITH THE LIKELIHOOD THAT GENERAL DOUBLE TAXATION NEGOTI-  
ATIONS, ONCE THEY BEGIN, WILL BE SLOW AND THE OUTCOME  
UNCERTAIN, WE WOULD APPRECIATE WASHINGTON VIEWS OF THE  
DESIRABILITY OF NEGOTIATING AN EXECUTIVE AGREEMENT OR  
TREATY LIMITED TO AIR CARRIERS' INCOME. WOULD USG BE  
WILLING TO CONSIDER SUCH AN AGREEMENT EITHER IN TREATY OR  
EXECUTIVE AGREEMENT FORM. IF SO, WOULD IT BE FEASIBLE  
TO HAVE AGREEMENT APPLY RETROACTIVELY TO EARLIER YEARS' TAX  
QUESTIONS WHICH HAVE NOT YET BEEN RESOLVED.  
SAXBE

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NNN

## Message Attributes

**Automatic Decaptioning:** X  
**Capture Date:** 01 JAN 1994  
**Channel Indicators:** n/a  
**Current Classification:** UNCLASSIFIED  
**Concepts:** TAX AGREEMENTS, AIRLINES  
**Control Number:** n/a  
**Copy:** SINGLE  
**Draft Date:** 21 APR 1975  
**Decaption Date:** 01 JAN 1960  
**Decaption Note:**  
**Disposition Action:** RELEASED  
**Disposition Approved on Date:**  
**Disposition Authority:** greeneet  
**Disposition Case Number:** n/a  
**Disposition Comment:** 25 YEAR REVIEW  
**Disposition Date:** 28 MAY 2004  
**Disposition Event:**  
**Disposition History:** n/a  
**Disposition Reason:**  
**Disposition Remarks:**  
**Document Number:** 1975NEWDE05308  
**Document Source:** CORE  
**Document Unique ID:** 00  
**Drafter:** n/a  
**Enclosure:** n/a  
**Executive Order:** N/A  
**Errors:** N/A  
**Film Number:** D750139-0001  
**From:** NEW DELHI  
**Handling Restrictions:** n/a  
**Image Path:**  
**ISecure:** 1  
**Legacy Key:** link1975/newtext/t19750432/aaaabeam.tel  
**Line Count:** 51  
**Locator:** TEXT ON-LINE, ON MICROFILM  
**Office:** ACTION EB  
**Original Classification:** LIMITED OFFICIAL USE  
**Original Handling Restrictions:** n/a  
**Original Previous Classification:** n/a  
**Original Previous Handling Restrictions:** n/a  
**Page Count:** 1  
**Previous Channel Indicators:** n/a  
**Previous Classification:** LIMITED OFFICIAL USE  
**Previous Handling Restrictions:** n/a  
**Reference:** n/a  
**Review Action:** RELEASED, APPROVED  
**Review Authority:** greeneet  
**Review Comment:** n/a  
**Review Content Flags:**  
**Review Date:** 05 AUG 2003  
**Review Event:**  
**Review Exemptions:** n/a  
**Review History:** RELEASED <05 AUG 2003 by izenbei0>; APPROVED <24 NOV 2003 by greeneet>  
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**Review Release Date:** n/a  
**Review Release Event:** n/a  
**Review Transfer Date:**  
**Review Withdrawn Fields:** n/a  
**Secure:** OPEN  
**Status:** NATIVE  
**Subject:** DOUBLE TAXATION AGREEMENT: PAN AMERICAN TAX PROBLEMS  
**TAGS:** EFIN, EAIR, IN, IT, US, PANAM  
**To:** STATE  
**Type:** TE  
**Markings:** Margaret P. Grafeld Declassified/Released US Department of State EO Systematic Review 05 JUL 2006